

**MARYLAND  
FORM  
EL102B**

**INCOME TAX PAYMENT  
VOUCHER FOR  
BUSINESS & FIDUCIARY  
ELECTRONIC FILERS**



25102B099

**2025**

Comptroller of Maryland  
Revenue Administration Division  
PO Box 2601  
Annapolis, MD 21404-2601

**Account Type:**

☐ C Corp

☐ S Corp

☐ Fiduciary

☐ Other entity

\_\_\_\_\_  
Name of corporation, pass through entity, estate or trust

\_\_\_\_\_  
Federal Employer Identification Number

\_\_\_\_\_  
Name and Title of Fiduciary

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
City or town

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP Code

\_\_\_\_\_  
+4



**If payment is made by electronic funds withdrawal (direct debit), do not submit this form.**

**Amount paid with this voucher.** ..... \$ \_\_\_\_\_ 00

.....  
*Cut along this line and file with your payment*

**MARYLAND  
FORM  
EL102B**

**INCOME TAX PAYMENT VOUCHER FOR  
BUSINESS & FIDUCIARY ELECTRONIC  
FILERS**

**2025**

**Payment by Electronic Funds Withdrawal (direct debit)**

The balance due on an electronically filed Form 500, Form 510, Form 511, or 504 may be paid by electronic funds withdrawal (direct debit). **To have the funds automatically withdrawn, provide the direct debit payment option information when electronically filing the tax return.** Complete the authorization area on Form EL101B. **If electing the direct debit option, do not submit Form EL102B.**

**Payment by Electronic Funds Transfer (EFT)**

The balance due on an electronically filed Form 500 may be paid by Electronic Funds Transfer (EFT) using either the ACH Credit or ACH Debit method. To register for the EFT Program, complete Form EFT, Authorization Agreement for Electronic Funds Transfer available at [marylandcomptroller.gov](http://marylandcomptroller.gov). If you have any questions, please contact our Taxpayer Services Division by calling 1-800-638-2937 or from Central Maryland 410-260-7980. **If electing the EFT option, do not submit Form EL102B.**

**Payment by Online Bill Pay**

If your paper or electronic tax return has a balance due, you may pay electronically at [marylandcomptroller.gov](http://marylandcomptroller.gov). The amount that you designate will be debited from your bank or financial institution on the date that you choose. Note: Payments must include notice number.

**Payment by Check or Money Order**

If the entity elected not to pay electronically, make the check or money order payable to the Comptroller of Maryland. Write the entity's federal employer identification number, type of tax, and tax year being paid in blue or black ink on the check. Do not use red ink.

If the entity received a notice showing the balance due, mail the payment with the voucher in the return envelope. Otherwise, use Form EL102B to pay any balance due on the electronically filed tax return.

Enter the name, federal employer identification number and address in the space provided. Check the box to indicate the account type. Write the payment amount on the line titled "Amount paid with this voucher."

**DO NOT SEND CASH.**

**Do not mail this form with any other document.** It must be mailed separately to ensure credit for timely payment.

Mail your completed Form EL102B and payment to:

**Comptroller of Maryland  
Revenue Administration Division  
PO Box 2601  
Annapolis, MD 21404-2601**